

AUTHOR INDEX TO VOLUME 72

<i>Author</i>	<i>Title</i>	<i>Page</i>
ARYA, ANIL (and GLOVER and SIVARAMAKRISHNAN)	The Interaction Between Decision and Control Problems and the Value of Information	561
BAGNINSKI, STEPHEN P. (and HASSELL)	Determinants of Management Forecast Precision	303
BALACHANDRAN, BALA V. (and BALAKRISHNAN and SIVARAMAKRISHNAN)	On the Efficiency of Cost-Based Decision Rules for Capacity Planning	599
BALAKRISHNAN, RAMJI (and BALACHANDRAN and SIVARAMAKRISHNAN)	On the Efficiency of Cost-Based Decision Rules for Capacity Planning	599
BAMBER, LINDA SMITH (and BARRON and STOBER)	Trading Volume and Different Aspects of Disagreement Coincident with Earnings Announcements	575
BARRON, ORIE E. (and BAMBER and STOBER)	Trading Volume and Different Aspects of Disagreement Coincident with Earnings Announcements	575
BLOOMFIELD, ROBERT	Strategic Dependence and the Assessment of Fraud Risk: A Laboratory Study	517
BOTOSAN, CHRISTINE A.	Disclosure Level and the Cost of Equity Capital	323
BRYAN, STEPHEN H.	Incremental Information Content of Required Disclosures Contained in Management Discussion and Analysis	285
BURGSTAHLER (and DICHEV)	Earnings, Adaptations and Equity Value	187
CHANEY, PAUL K. (and JETER and SHAW)	Client-Auditor Realignment and Restrictions of Auditor Solicitations	433
CHOI, BYEONGHEE (BEN) (and COLLINS and JOHNSON)	Valuation Implications of Reliability Differences: The Case of Nonpension Postretirement Obligations	351
CLOYD, C. BRYAN	Performance in Tax Research Tasks: The Joint Effects of Knowledge and Accountability	111

COLLINS, DANIEL W. (and CHOI and JOHNSON)	Valuation Implications of Reliability Differences: The Case of Nonpension Postretirement Obligations	351
DICHEV, ILIA D. (and BURGSTAHLER)	Earnings, Adaptions and Equity Value	187
GLOVER, JONATHAN C. (and ARYA and SIVARAMAKRISHNAN)	The Interaction Between Decision and Control Problems and the Value of Information	561
HALL, STEVEN C. (and STAMMERJOHN)	Damage Awards and Earnings Management in the Oil Industry	47
HASSELL, JOHN M. (and BAGINSKI)	Determinants of Management Forecast Precision	303
HO, JENNIFER LI-CHIN (and LIU and RAMANAN)	Open-Market Stock Repurchase Announcements and Revaluation of Prior Accounting Information	475
HOGAN, CHRIS E.	Costs and Benefits of Audit Quality in the IPO Market: A Self-Selection Analysis	67
HUNTON, JAMES E. (and MCEWEN)	An Assessment of the Relation Between Analysts' Earnings Forecast Accuracy, Motivational Incentives and Cognitive Information Search Strategy	497
ITTNER, CHRISTOPHER D. (and LARCKER and RAJAN)	The Choice of Performance Measures in Annual Bonus Contracts	231
JETER, DEBRA C. (and CHANEY and SHAW)	Client-Auditor Realignment and Restrictions on Auditor Solicitation	433
JOHNSON, W. BRUCE (and CHOI and COLLINS)	Valuation Implications of Reliability Differences: The Case of Nonpension Postretirement Obligations	351
KACHELMEIER, STEVEN J. (and SHEHATA)	Internal Auditing and Voluntary Cooperation in Firms: A Cross-Cultural Experiment	407
KINNEY, JR., WILLIAM R. (and NELSON)	The Effect of Ambiguity on Loss Contingency Reporting Judgments	257
KLASSEN, KENNETH J.	The Impact of Inside Ownership Concentration on the Trade-Off Between Financial and Tax Reporting	455

KRISHNAN, JAGAN (and KRISHNAN)	Litigation Risk and Auditor Resignations	539
KRISHNAN, JAYANTHI (and KRISHNAN)	Litigation Risk and Auditor Resignations	539
LARCKER, DAVID F. (and ITTNER and RAJAN)	The Choice of Performance Measures in Annual Bonus Contracts.....	231
LIBBY, ROBERT (and LUFT)	Profit Comparisons, Market Prices and Managers' Judgments About Negotiated Transfer Prices	217
LIU, CHAO-SHIN (and HO and RAMANAN)	Open-Market Stock Repurchase Announcements and Revaluation of Prior Accounting Information.....	475
LIU, CHI-CHUN (and RYAN and WAHLEN)	Differential Valuation Implications of Loan Loss Provisions Across Banks and Fiscal Quarters.....	133
LUFT, JOAN L. (and LIBBY)	Profit Comparisons, Market Prices and Managers' Judgments About Negotiated Transfer Prices	217
MCEWEN, RUTH ANN (and HUNTON)	An Assessment of the Relation Between Analysts' Earnings Forecast Accuracy, Motivational Incentives and Cognitive Information Search Strategy	497
NELSON, MARK W. (and KINNEY, JR)	The Effect and Ambiguity on Loss Contingency Reporting Judgments	257
PENMAN, STEPHEN H. (and SOUGIANNIS)	The Dividend Displacement Property and the Substitution of Anticipated Earnings for Dividends in Equity Valuation.....	1
PENNO, MARK C.	Information Quality and Voluntary Disclosure.....	275
RAJAN, MADHAV V. (and ITTNER and LARCKER)	The Choice of Performance Measures in Annual Bonus Contracts.....	231
RAMANAN, RAMACHANDRAN (and HO and LIU)	Open-Market Stock Repurchase Announcements and Revaluation of Prior Accounting Information.....	475
RANKINE, GRAEME W. (and STICE)	Accounting Rules and the Signaling Properties of 20 Percent Stock Dividends.....	23

RYAN, STEPHEN G. (and LIU and WAHLEN)	Differential Valuation Implications of Loan Loss Provisions Across Banks and Fiscal Quarters.....	133
SCHRAND, CATHERINE M.	The Association Between Stock-Price Interest Rate Sensitivity and Disclosures about Derivative Instruments.....	87
SCHWARTZ, RACHEL	Legal Regimes, Audit Quality and Investment.....	385
SHAW, PAMELA ERICKSON (and CHANEY and JETER)	Client-Auditor Realignment and Restrictions on Auditor Solicitation.....	433
SHEHATA, MOHAMED (and KACHELMEIER)	Internal Auditing and Voluntary Cooperation in Firms: A Cross-Cultural Experiment	407
SIVARAMAKRISHNAN, K. (and ARYA and GLOVER)	The Interaction Between Decision and Control Problems and the Value of Information	561
SIVARAMAKRISHNAN, K. (and BALACHANDRAN and BALAKRISHNAN)	On the Efficiency of Cost-Based Decision Rules for Capacity Planning	599
SOUGIANNIS, THEODORE (and PENMAN)	The Dividend Displacement Property and the Substitution of Anticipated Earnings for Dividends in Equity Valuation.....	1
STAMMERJOHN, WILLIAM (and HALL)	Damage Awards and Earnings Management in the Oil Industry	47
STICE, EARL K. (and RANKINE)	Accounting Rules and the Signaling Properties of 20 Percent Stock Dividends.....	23
STOBER, THOMAS L. (and BAMBER and BARRON)	Trading Volume and Different Aspects of Disagreement Coincident	575
WAHLEN, JAMES M. (and LIU and RYAN)	Differential Valuation Implications of Loan Loss Provisions Across Banks and Fiscal Quarters.....	133

